

ID: CCA_2010070615225337

Number: **201033034**

Office:

Release Date: 8/20/2010

UILC: 6229.00-00

From:

Sent: Tuesday, July 06, 2010 3:22:55 PM

To:

Cc:

Subject: RE: TEFRA question

You can issue an FPAA for the partnership's _____ year for the purpose of assessing a partner's carryforward loss in _____. See [Kligfeld v. Commissioner](#), 128 T.C. No. 16 (2007) and [G-5 Holding v. Commissioner](#), 128 T.C. No. 15 (2007). You would have to do so before the partner's statute of limitation expires for his _____ year. [Id.](#)